S.N. 19 Letter No. 3086-A-29, dated the 4th July, 1929, from the Collector, C & M Station, Bangalore.

para 485 of his report para 304 of Appendix No. 1.

As a result of the recommendations of Mr. Boag, the Govt. of India were addressed in February, 1928, for the revision of the Excise and Income-Tax staff in the Station.

S.N. 7 of File 268/1928.

S.N.13/268-28. The Govt. of India sanctioned in ~~February~~ March, 1928, the proposal to separate the Excise and Income-Tax establishments in the Station with effect from the 1st April, 1928.

Instead of one post of an Assistant Commissioner of Excise (pay Rs. 600-50-800) which existed until the 31st March, 1928, there are at present (i) a post of Excise Inspector (Pay Rs. 325-525) and a post of an Income-Tax Officer (Pay Rs.300- 40- 500).

P. 374, 375, 425 post para 401 (3).

The Assistant Commissioner of Excise who ~~discharged~~ performed the duties now done by the Excise Inspector and the Income-Tax Officer was given a house-rent allowance of Rs. 60 per mensem and a conveyance allowance of Rs. 30 per mensem.

S.N.124/93-14

But no allowances were attached to the posts of the Excise Inspector and the Income-Tax Officer as a result of an unintentional omission in the Proposition Statement, as explained in S.N. 9.

S.N. 2/182-28. In July, 1928, the Resident recommended to the Govt. of India the grant of a consolidated compensatory allowance of Rs. 60/- and Rs. 40/- per mensem to the Excise Inspector and the Income-Tax Officer respectively with effect from the 1st April, 1928.

S.N.4/ -do- The Govt. of India asked in August, 1928, that the exact position might be explained to them and wanted to know the reasons for the grant of these allowances.

S.N.9/ -do- In November, 1928, the position was explained to the Govt.

In the circumstances explained in the foregoing notes, it seems that there is little chance of the Govt. of India reconsidering their orders and granting the allowances asked for.

Submitted for favour of orders.

C.R. Srikantia Dy
9/8/29

We shd find out from the Collector what rent Mr Hamilton is actually paying. What exactly were the conditions under which he drew Rs100 fixed t.a. ? What fixed t.a. if any do Inspectors and Sub-Inspectors of Police draw ? Do any of the sub-ordinate officers in Bangalore get house allowance?

This information shd enable us to form an opinion whether we might not write to the Madras Govt. and ask them for their advice on Mr Hamilton's application.

21.8.29

Para 67 of notes.

Telephone message

Draft to the Collector submitted.

C.R. Srikantia Dy.
26/8/29

Please see the telephone message received on the 27th August 1929, from the Collector, C & M Station, Bangalore.

Three Inspectors of Police in the C & M Station draw a conveyance allowance of Rs. 25/- each per mensem, while the Railway Inspector draws a conveyance allowance of only Rs. 15/- per mensem.

Twelve Sub-Inspectors of Police draw a conveyance

The reference papers have been placed in file no 9/1929 (Police Revision file).

S.N. 20 Issued No.9887, dated the 21st November, 1929.

S.N.21 Letter No.3221 B/29-1, dated the 4th December, 192[illegible], from the Govt. of Madras, Revenue Department.

(GS) (15) Please see S.Nos. 19 & 20 and also paras 53 to 74 of notes ante.

Vide pages 25,26, 29 and 30 of the List of Gazetted Officers of the Central Board of Revenue.

(16) ditto to S.N.1

It is seen from Nos.1,21,23 and 25 in the list of Income-Tax Officers that the officers stationed in Madras City get a Presidency allowance each of Rs.100/- per mensem. In this connection please see letter No.1909/A/28, dated the 19th April,1928, from Mr. Pragasam, Income-Tax Officer, C & M Station, Bangalore to the Collector.

Submitted for orders as to the allowances that may be recommended ~~to~~ for the Inspector of Excise and the Income-Tax Officer, C & M Station, Bangalore.

C.R. Srikanta Iyer 16/12/29

16/12

Secretary

Sub-paral.

Please see [illegible] of this [illegible] Nos. 64, 69, [illegible] & 101 of [illegible] Manager [illegible] it was proposed that the Irrigation Department should be relieved of the [illegible] work and that in connection with this proposal the post might be filled by an officer of the rank of a Senior Circle Inspector of Works, the post being augmented by a local allowance of Rs. [illegible] and a house rent-free value of Rs. 50/- being attached to the post.

The Govt. of India concurred in December 1917 in the proposal to separate duties from Political but said that they would prefer to combine the question of reducing the status of the Assistant Collector with the general revision of the whole question of the Station.

In April 1917 the question of the appointment of the Irrigation Staff was referred to the Govt. of India, it being proposed that the post of Assistant Collector, the Station should be filled by the promotion of the Senior Inspector. It was suggested that the post should be attached with [illegible] of Rs. 50/- and a local allowance of Rs. 50/- [illegible] of Rs. 50/- allowance was however entered from the beginning.

In July 1917 the Govt. of India [illegible] the proposal from the question of the [illegible] that the proposal [illegible] that the post should be made [illegible] allowance of Rs. [illegible] the Inspector, but they proposed that [illegible] the question [illegible].

2.

(C) (D) The next [illegible] of the [illegible]
(A) Vide S.Nos. 7+13 / 268-28. [illegible] (A)
[illegible] to [illegible] the [illegible]
officer from Madras.

(2/7) [illegible] from [illegible]
[illegible] Reserve of the Govt. of India.
(A/1) [illegible] of the Govt. of India [illegible]
[illegible] Board of [illegible]
[illegible] the Secretary [illegible].

Secretary Srikantha Iyer. 27/2/30 V.S. 27/2

(T) [illegible] to Comm[illegible] I.T. Madras (?)
[illegible] letter & Can resubmit
plan.
GL
3.4.30

S.F.22 Issued No.2956, dated the 4th April, 1930.

(T) [illegible] draft to the Commissioner of Income-tax, Madras,
[illegible].

This file is returned.

Secretary. Srikantha Iyer. 4/4/30.

(80) Mr Srikantha Iyer shd note on this before he goes on leave.

Who did the income tax work up to 1920 : that is, I want to get it quite clear to what extent the excise and income tax work has actually been done by the same agency.

Please see G of I's letter 578 I.T./28 of

S.N.23 D.O.Letter No.C.R. 52/1930, dated 9-4-30, from the Commr. of Income-tax, Madras.

S.N.24 D.O.Letter dated 10-4-30, from the Collector, S. & N.A. Dist. B'lore.

Para 80 of notesante.

(81) Up to the year 1900 the administration of "income-tax" was mainly in the hands of the Municipal Commission and the tax was credited to Imperial revenues.

S.N.1 189-19 (para 2). (Q/1)

From 1902 up to 1920 the imcome-tax work of the Station was carried out by the Collector assisted by an Amildar. Till 1920 the Excise Department had nothing to do with the collection of income-tax.

S.N.122 93-14 (S/9) In paragraph 4 of Mr.(now Sir) Barton's letter No.4354, dated the 17th May,1920, it was suggested to the Govt. of India that the Assistant Commissioner of Excise should be given income-tax work.

S.N.124. (T) do In July 1920 the Govt. of India acquiesced in the proposal.

As a result of the recommendations of Mr.Boag, the Govt. were addressed on the 10th February,1928, for the revision of the excise and income-tax staff in the Station.

S.N.7 268-28 (C)

S.N.29 26.8.28. The Govt. of India sanctioned in March,1928 the proposal to separate the excise and income-tax establishments in the Station with effect from the 1st April,1928.

Therefore from ~~the last~~ July,1920 till the 1st April,1928, the Assistant Commissioner of Excise performed both the Income-tax work and the Excise work.

It has been ascertained unofficially from the Excise Office that it is a fact that the Inspectors of Excise in Madras draw no longer house-rent allowances and that they are provided with rent-free quarters.

(Q-D) Please see page 32 of the list of Gazetted Officers in the Madras Presidency corrected up to the 1st April,1930. There are two Inspectors of Excise in Madras City.

Secretary

Chetwynd Agr. 25/4/30.

Please send me over file containing printed draft of letter about I.T.O. and Excise Officers' allowances.

I sent it back this morning (12 th) but want to make further alteration.

sd. G.L.
12-5-30.

The file is resubmitted.

K.M. Vasudevan
12.5.30

Resident

12/5?

Thank. Pl. let me see your draft GL
12.5.30

Fair proof is submitted.

K.M. Vasudevan
13.5.30

Resident

13/5?

14/5?

Pl. send number of copies & then I shall like one thank for printing.
GL
14/5

S.N.27.

S.N.28.

Issued No. 3993 dated 16-5-30.

From the Govt of India, . . D.Dis.No 406-I-T/30, dated 22-7-3

The Govt of India have not accepted our recommendation for the grant of compensatory allowance to either the Income-tax Officer or the Excise Inspector nor for the grant of a conveyance allowance to the latter officer. The orders of the Govt of India may be communicated to the Collector, C & M Station, Bangalore for information and communication to the officers concerned.

Draft submitted.

29.7.30

I regard this as very short-sighted and inequitable. I do not, however, think that we can do anything more. It remains to wait till the next change of incumbents when we shall I am certain have the greatest difficulty in securing good men. We must also watch and see whether in the course of time the fact that these allowances have not been granted affects the work of collection. A further point, if it does so, is that the Mysore Govt. are sharers in the revenues of the Assigned Tract and have a legitimate claim that the administration shall not be allowed to suffer.

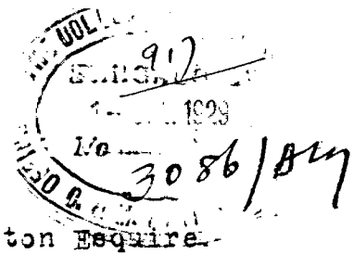
In the meantime the draft may issue ?

Resdt. 31.7.30

The case may be taken to Delhi, when and if you go there, as it may be possible to do something by personally bringing the matter to the notice of the Hon.Member concerne as I should judge that this had been turned down by without reference to the Member and probably not to the Secretary?

Resdt. 31.7.30

No. CR. 151/29.



From

M. Hamilton Esquire.

Superintendent of Excise,

Civil and Military Station, Bangalore.

To

The Collector,

Civil and Military Station, Bangalore.

Sir,

Subject:- Allowances- Deputation and Conveyance- Excise Inspector, Civil and Military Station, Bangalore.
Reference:- Letter No.D.Dis.C.578-I.T/28 dated 8-3-1929 from the Deputy Secretary to the Government of India, Finance Department(Central Revenue) New Delhi to the Hon'ble the Resident in Mysore, Bangalore.

In continuation of previous representations for allowances vide C.R.8/29 dated 10-1-29 submitted from this office, I beg to state that as an Inspector in the Madras Excise Department I was drawing a salary of Rs.375/ plus a fixed Travelling Allowance of Rs.100/- and Government quarters were provided. For these quarters 5½ % of my salary (Rs.20-10-0) was deducted. Now on my transfer to Bangalore I am given my bare salary of Rs.375/- without any compensation.

In accordance with Mr. Boag's report, the work of the Excise Superintendent is reckoned as mainly executive and in the absence of any allowance it is very difficult for me to efficiently discharge my duties.

In the letter referred to above, the grant of a conveyance allowance was refused on the ground that the mileage covered was very small. In this respect I beg to state that the number of licences in the Station is approximately 210- far more than the number in most of the circles in the Madras Presidency. Further unlike an inspection in the Madras Presidency where an officer while going from one place to another, inspects all licences enroute, the inspection in this Station necessitates a selection of licences from time to time in different localities; thus - though the area covered is small, the actual distance travelled

travelled is great, which in addition to the time spent for each inspection necessitates the maintenance of a permanent conveyance.

As it is also necessary that I should secure quarters close to the office, I have been more or less forced to take a house in an expensive locality. In as much as the question of house rent has already been refused, I request that in lieu of this allowance I may be given a deputation allowance of 1/5th or 20% of my salary, as granted to my Sub-Inspectors.

While in Madras Service I was maintaining a car in accordance with Commissioner's Proceedings No.R.115 abk dated 19-1-1928; and now on my transfer to the Station I am obliged to maintain the same conveyance for the efficient discharge of my duties. As a rule when an officer selected by one Government is posted to do service in another government, he invariably expects that the transfer is to his material benefit. Whereas in my case, as matters stand, I have not only been posted to a costlier station but even to a heavy pecuniary loss

I therefore, beg to request that my representation for conveyance allowance of at least Rs.30/- per month and a monthly deputation allowance of 1/5th of my salary may receive favourable consideration and orders accordingly passed with retrospective effect from 27th May 1929, the date of my taking over charge.

I have the honour to be,

Sir,

Your most obedient servant,

Superintendent of Excise.

DVR/1-7.

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No. 9887 ENC.
182/1928.

FROM

Major G. Loch,

SECRETARY TO THE RESIDENT IN MYSORE.

To

The Secretary to the Government of Madras,

Revenue Department.

Dated Bangalore, 21st November, 192

Subject.

Proposal to grant allowances to the Inspector of Excise and the Income-tax Officer, Civil and Military Station, Bangalore.

SIR,

S.N.12 ~~268/1928~~ 182/28 (B)
S.N.13/ -do- (D)

I am directed to refer to the Hon'ble the Resident's letter No.2240, dated the 2nd March, 1928, informing you that the Government of India had sanctioned the proposal to separate the Departments of Excise and Income-tax in the Civil and Military Station of Bangalore.

S.N.29/ -do-

2. As a result the post of Assistant Commissioner of Excise was abolished with effect from the 1st April, 1928, and in its place two appointments, to be filled from Madras were created in the Civil and Military Station of Bangalore, namely, the Inspector of Excise* and the Income-tax@ Officer, who do the duties formerly carried out by the Assistant Commissioner of Excise.

* S.N.37/a (1/A)
@ S.N.25 (2/B)

S.N.124 93-1914 (1)

3. The Assistant Commissioner of Excise of the Civil and Military Station received a house-rent allowance of Rs.60/- per mensem and a conveyance allowance of Rs.30/- per mensem, but the allowances ceased on the abolition of the post of the Assistant Commissioner of Excise.

4. The present Inspector of Excise and Income-tax Officer, therefore, enjoy no allowances but representations have been received asking for the grant of house-rent and conveyance allowances.

5. It would help the Hon'ble the Resident in considering the matter if the Government of Madras would kindly inform him what allowances, if any, are enjoyed by officers holding similar appointments in Madras City.

6. I am also to enquire whether an Inspector of Factories in Madras City enjoys any allowances.

I have the honour to be,
Sir,
Your most obedient servant,

Major.
SECRETARY TO THE RESIDENT.

ASB

21

REVENUE DEPARTMENT.

No. 3221 B/29-1.

12083
7/12/29

From

H. R. Pate Esquire, I. C. S.,

Secretary to the Government of Madras,

To

The Secretary to the Resident in Mysore,

B A N G A L O R E.

Dated Fort St. George, the 4th December 1929.

Sir,

Allowances - Inspector of Excise and Inspector of Factories, Civil and Military Station, Bangalore -

****

I am directed to state that the Inspector of Excise, Madras Town Circle, is entitled to a compensatory allowance of Rs.75/- per mensem for working in an expensive locality (Madras City) and a conveyance allowance of Rs.25/- per mensem subject to his maintaining a motor-car or motor-cycle. The Inspector, Excise Intelligence Bureau, Madras is entitled to a special pay of Rs.100/- per mensem for added responsibility.

2. The Chief Inspector of Factories, Madras, is entitled to a conveyance allowance of Rs.40/- per mensem for the maintenance of a motor-car.

3. Income-tax officers are under the control of the Government of India and this Government have no information regarding the allowances drawn by them.

I have the honour to be,

Sir,

Your most obedient servant,

For Secretary

22

No. 2956
182-1928.

From

Major G. Loch,

Secretary to the Resident in Mysore.

To

The Commissioner of Income-tax,

M a d r a s.

Bangalore, the 4th April, 1930.

Sir,

I am directed to inform you that the question of the allowances of the Income-tax Officer, Civil and Military Stati Bangalore, is under consideration and that it would be of hel to the Hon'ble the Resident if you would kindly give him information about the allowances granted to Income-tax Officers in Madras City.

2. It appears from the List of Gazetted Officers of the Central Board of Revenue that a 'Presidency Allowance of Rs.100/- a month' is allowed and I am to enquire whether this is correct and, if so, for what reasons the allowance is given.

3. I am also to enquire whether any other concession (for example, house rent allowance, free quarters or conveyance allowance) are given to them.

I have the honour to be,
Sir,
Your most obedient servant,

Major,
Secretary to the Resident.

ASB
3/4.

C.R.No. 202/1930.

Officeof the Commissioner of Incometax,
Madras, Dated the 9th April, 1930,

From

F. H. Senneck, Esq., I.C.S.,
Commissioner of Incometax, Madras.

3985 ✓
10/4/30

To

The Secretary to the Resident
in Mysore.
C & M Station Bangalore.

Sir,

Incometax Officers ½ Madras City - Compensatory Local allowance - Grant of - Your letter No. 2956/182-1928 dated 4th April, 1930 -

---

Incometax Officers stationed in Madras get a compensatory Local allowance of Rs. 100/- per mensem on account of the higher cost of living in the city. They do not get any other concession.

I have the honour to be,
Sir,
Your most obedient servant,

For Commissioner. 9428

W.R. 9/4/30.

Copy of statement from the Income-tax Officer, C. & M. Station, Bangalore.

"The number of inspections made by me is about

3 in December 1929
10 in January 1930
10 in February 1930
10 in March 1930.

I do not remember to have undertaken any inspection work in the months of October and November 1929 as there was heavy assessment work then. Inspection work is generally undertaken during the comparatively slack season, i.e., in the months of February, March and April. This does not however mean that I do not at all go out during the other months. During the busy season I go out only when absolutely necessary.

I submit herewith my inspection note book for your perusal"

S/d A.T.P.....

Income-tax Officer.

Statement of Inspections made by the Superintendent of Excise, C & M. Stn. Bangalore since the date of his taking charge on 27.5.1929 up to 31.3.1930

Month & Date		Places of Inspections	Remarks.
1929 May	29	United Breweries, Seshadri Road	
		H & no 5, — Dispensary Road	
		Imperial Theatre Bar, Residency Road	
	30	DS: H.B. Hanadevi; Mosque Road.	
		" A. Shaccur. Mastharayappa Rd	
		" Br. General Store. Mosque Road.	Insp. of firm for the grant of a licence
	31	United Breweries, Seshadri Road	
		Shreenivas & Co. Infantry Road	With reference to incorrect maintenance of a/cs.
June	4	Central Mart Hall, Commercial St.	
		DS: Babu Saluk & Co — do —	
		T.H. Shaccur — do —	
		Warehouse, Commissariat Rd	
	5	Thanikachallam Chetti, Commercial St	Insp. of firm for grant of a licence - not recommended
	6	Tobacco Manufs Ltd, Cleveland Town.	Factory inspection
		Ismail Saibs Godown. Cavalry Road.	for verification of old Stock (licence expired)
	7	B.R.U. Theatre Bar - ~~South Parade~~ Cubbon Road	
	8	Daily Post Press. St Marks Road	Factory inspections
		Residency Press. Infantry Road	
	11	A.H. Davy & Co. H.R. Tannery Road	
		Cleveland Town: Cockburn Road	Inspection of Site for grant of a bar licence
		— do — St Johns Ch. Hill Road	
	12	Shaftesbury Bar — South Parade	
		O.S. Blackpalla	
		G.S — do —	
		T.S. — do —	

Month & Date	Places of Inspections	Remarks.
1929 June 12 (Contd)	AS. Broadway	
	BT — do —	
18	HT. Seppings Road	Moharram Festivals - Evening rounds of visits in connection with early closure of shops.
	BT. Thirumaiah Road	
	AS. — do —	
	T.S. Blackpalle	
	HT. Chawdy Chowk Road	
	AS. Shoolay	
	BT — do —	
	HT — do —	
	T.S — do —	
	BT. Nilsaudra	
	T.S — do —	
	A.S — do —	
	A.S. Ulsur	
	BT — do —	
	T.S. — do —	
	B.T. Yellagundapalayam	
19	United Breweries, Seshadri Road	Factory inspections
	— do —, Crawford Road	
20	Addison & Co. St Marks Road	— do —
	Spencer & Co. South Parade	
21	Habo & Co. South Parade	for verification of Overseas Cargo
	AS. Tannery Road	
	BT — do —	
	TS. — do —	

Month & Date		Places of Inspection	Remarks.
1929 June	22	United Breweries, Seshadri Road	
		Popular Dispensary, Old Poorthouse Rd	Inspn. of premi for the grant of licence
		Reid & Co Powerpress, Dickenson Rd	Factory inspection
	25	United Breweries, Seshadri Rd	
	26	Shaftesbury Bar, South Parade	in connection with S.R.'s Memo dealing with Standardization of liquor bottles.
		Highland Stores, Brigade Road	
		Spencer & Co, South Parade	
		United Breweries, Seshadri Road	
		—— do —— —— do ——	for Survey, & check of Collections & Accs.
	27	Cockburn Road, Cleveland Town	inspn. of premises for grant of bar licence — found unsuitable
		United Breweries, Seshadri Rd.	Half yearly stock-taking
	29	G. Baccala & Co. South Parade	
		Acc. licence. Victoria Carnival, Cubbon Rd.	
July	1	Warehouse, Commissariat Rd	for weighment of ganja
	2	— do ——	for checking of accounts.
	3	—do —	— do ——
	4	— do —	— do ——
	5	— do —	for receiving unsold stock of Ganja of last issue
	8	D.S.I.3. Saleh Ahmed, Infantry Rd	
		A.S., Broadway	
		B.T. —— do —	
		A.S. Towellers St.	
		T.S. Nalla Road	
		Toddy Depot — do ——	
	9	Barton, Son & Co, South Parade	Factory inspection
		Higginbothams — do —	

Month and Date		Places of Inspection	Remarks.
1929 July	10	Unites Breweries, Seshadri Rd	
		Lobo & Co. South Parade	
		G.S., New Market Road.	
		O.S, Dharmaraja St.	
		G.S. Tannery Road	
		Ah Davy & Co. Bar - Tannery Rd	
	11	Unites Breweries, Seshadri Rd.	
	12	Tobacco Factory, Cleveland Town	for investigation of accidents.
		Unites Breweries, Seshadri Road	
	13	M+S Mfly workshop, Bangalore City.	Factory inspection
		Unites Breweries, Seshadri Road	
	15	Warehouse, Commissariat Rd.	
	16	National Press, Lakshmana Mudr St.	} factory inspection
		Peters & Co. Brigade Rd.	
		M/s Parthasarathy Chetti & Co, Russel Market.	
		Johnson Market, Hosur Road	inspection of site for grant of licence
		No 42, Russel Market Sq.	inspn. of premises for grant of D.Z. licence
		Warehouse, Commissariat Rd.	for weighment of Ganja
	17	Unites Breweries, Seshadri Rd	
	18	AS. Tannery Road	
		T.S. — do —	
		BT — do —	
	19	Kempthil Press, Cavalry Road	Factory inspn
	22	Warehouse, Commissariat Rd.	
		Jamidarburg & Co, Brigade Rd.	} Inspn. of premises in connection with bringing them under the Factory Act
		Electroplating Works. — do —	
		Galleth & Co., Residency Rd	

Month & Date		Places of Inspections	Remarks
1929 July	23	DS_2 & DS_3 - Saleh Ahmed, Infantry Rd	
		B.T., Shoolay	
		T.S. —do—	
		G.S. —do—	
		O.S. —do—	
		A.S. —do—	
		H.T —do—	
	24	United Breweries, Sesharis Road	for gauging boiler Gauge
		A.H. Dary & Co, Bar - Tannery Rd.	investigation of Crime
	27	G.B. Buttes Burch Bar - Brigade Rd	
	29	Warehouse, Commissariat Rd.	
		V.G. Venkatarama & Co, Commercial St	investigation of Crime
		Dr. Balasundaram, Vivapuri St.	Verification of morphia Consignment
		A.S. Nilowera	
		B.T. —do—	
		T.S. —do—	
		B.T. yellagondapalayam	
		Occ. Lic. G. Baccala & Co, S. Parade	
	30	United Breweries, Sesharis Rd.	Gauging of butts.
	31	United Breweries, Sesharis Rd.	
		—do— Lawford Rd.	
		A.S. Pudupalayam	investigation of Crime
1929 August	1	T.S. Ranganadah Chetty, Richmond Rd	—do—
		O.S. Ulsoor	
		G.S -do-	
		B.T -do-	
		A.S -do-	
		T.S. —do—	

Month and Date		Places of Inspection	Remarks
1929 Aug	2	Convent Press, Residency Rd.	Inspection of forms in connection with bringing them under the Factory Act.
		Bookey & Co — do —	
		— do — South Parade	
		Mackenzie & Co — do —	
		K.B. Dean & Co, Narayana Pillai St	
		Soap Factory, Nalla Road	
		— do — Murugapillai St	
		Bright & Co, Commercial St	
		Champion Press — do —	
		Raju & Co — do —	
		Kugan Press, Ebrahim Saheb St	
	4	Nilgiris	Detection of Crime
	6	Bangalore City	Investigation of Crime in connection with Excise Inspector, Bangalore City
	7	United Breweries, Sankey Rd.	
		H.R. Supply Depot, St Marks Rd	
		Chemists Syndicate, S. Parade	
	8	Gangadhara Chetty & Co, N. Market Rd	
		G.S., New Market Road	
		O.S., Dharmaraja Koil St	
	9	B. Babu Saheb, Commercial St	
		T.T. Shaccur — do —	
		A. Shaccur — do —	
	10	B. Kandaswami Chetty, St John's Church Rd	
		A.H. Davy - Bar - Tannery Rd	
	12	Warehouse, Commissariat Rd	
		Mysore Excise Conference, Blore City	
	13	— do —	
	14	— do —	

Month & Date	Places of Inspections	Remarks.
1929 Aug 15	Mly Furniture Depot, Richmond Rd.	Inspection of forms in connection with bringing them under the Factory Act
	Saleh Ahmed, Infantry Rd.	
	Suresa Press, Central St.	
	Shaccur Bros. Cubbon Road	
	Oates & Co, Central Street	
	Cafe Novou, Cavalry Road	Inspn. of premi for grant of a licence
16	Mly Furniture Depot, Richmond Rd.	Inspn. of premi to bring under the Factory Act
	Ind. Inst. of Science; Hebbal	Verifn. of Rect. Spts. Consignment.
17	Warehouse, Commissariat Rd.	for weighment of Ganja
20	Royal Tank Corps Canteen, Agram	
22	Spencer & Co, South Parade	Factory inspection
23	Highland Stores, Brigade Road	
24	United Breweries, Sodhadri Rd.	
	Cash Pharmacy, St. Marks Rd.	
26	Warehouse, Commissariat Rd.	
28	J.B. Forster & Co, South Parade	
29	United Breweries, Sodhadri Rd.	
30	Cunningham Road	Visited by Mr. Markham with ref. to irregularities reported.
	Parry & Co. St. Marks Road.	
31	Junior Clerks Mess, Cubbon Road	Investigation of Crime
	K.S. Rao, Tasker Avenue Road	Inspn. of premises for grant of licence
	Taleal & Co, N. Market Sqr.	
	V.K. Abdur Rahiman — do —	
	T. Govindaswami Pillai — do —	
	C. Abdulla Sahib Son — do —	
	D.S. Abbas & Co. 34 — do —	
	— do — 39 — do —	
	V. Babu Saheb Bustmdu — do —	
	D. Syed Osman, 40 — do —	
	K.H.H. Azeezullah, — do —	
	D. Syed Osman 46 — do.	
	— do — 47 & 49 — do.	
	A.A. Latiff. N. Market Sqr.	

Month & Date		Places of Inspections	Remarks
1929 Septr	2	Cunningham Road	with Sd. Mr. Markham
		Warehouse, Commissariat Rd	
	3	Cunningham Road	with Sd. Mr. Markham
	4	United Breweries, Seshadri Rd.	
	5	A. Shaccur, Mashavallor Road	
		Br. Gf. Stores, Mosque Road.	
		M. & S. Rly. Dispensary, Cantt. Stn.	
		Lawana Mission Hospl. Col. Hill Rd.	
		BRV Theatre Bar. Cubbon Road	
	6	BRV Cantt. Bar — do —	
		Paramins Cafe — do —	
		Bains Bks Canteen — do —	
	9	Albion Stores, Brigade Road	
		Sugaravelu Chetti Sons — do —	
		Dt. Municipal Court, Infantry Rd	on Summons
		Parthasarathy Chetti & Co, Russel Market	
	10	United Breweries, Seshadri Rd.	Investigation of Crime
	11	— do —	
	12	G. Baccala Bar, South Parade	
	13	New General Stores — do —	
		Shaftesbury — do —	
		General Stores & Supply Co — do —	
		Lobo & Co — do —	
	14	O.S., New Market Road	for Investigation & prevention of Opium Crime
		O.S., Blackpalle	
		O.S., Ulsoor	
	16	Bangalore City	— do — with Excise Inspr. Blore
	17	Agram	Investigation of Crime
	18	Bangalore City	for Investigation of Opium Crime with Excise Inspr. Blore City

Month & Date	Places of Inspections	Remarks
1929		
October 17 (Contd)	A.S. Shoolay	
	HT —do—	
	OS —do—	
	G.S. —do—	
	Globe Bulet Bush, Brigade Rd	
	Highland Stores —do—	
	Supply Depot, St Marks Rd.	
	United Breweries, Seshadri Rd.	for check of Collections
18	New General Stores, S. Parade	
	Bangalore Pharmacy —do—	
	Munsiff's Court, Infantry Rd	on summons
21	V.G. Venkatarama, Commercial St.	
22	Saleh Ahmed, Infantry Rd	
	Md Kasim Sahib, Pettyfrees St	
23	Bar-Baccala, S. Parade	
24	Ind. Inst. of Science, Hebbal	for verification of A.S. Consignment
	A.S, Pudupparachery	
	A.S. Nilsandra	
	B.T —do—	
	T.S. —do—	
	B.T., Yellagundapalayam	
25	Bangalore Pharmacy, S. Parade	for issue of Rect. Slip
26	At Davy's Bar, Tannery Rd	
28	—do—	for check of valuation Statement
29	Warehouse	
30	United Breweries, Seshadri Rd	
	Munsiff's Court, Infantry Rd.	on summons
Novr 4	Bar Globe Theatre, Brigade Rd.	
7	Warehouse	for weighment of ganja
	A.S, Tewellers St	
	T.S, Nalla Road	
	Toddy Depot —do—	

Month & Date		Places of Inspection	Remarks
1929 Nov	8	Akbary Bar, Tannery Road	for check of valuation Statement
	9	C/o Bull & Bush, Brigade Rd	—do—
	11	Munisiff's Court, Infantry Rd. Bangalore City	On summons with Mr. Cotterell, Comm'r of Excise
	13	Bangalore Cantt. Rly. Stn. to Hosur Road Toll Gate	—do—
	14	Warehouse	
	15	—do—	for verification of Ganja Consignment received from Bangalore City
		Dairy farm, Hosur Road	Investigation of Crime
	16	—do—	—do—
		Md. Kasim Saheb, Pettygrew St.	—do—
		Third no 1, C/o Poor House Road	Inspn re: Complaint for change of St
	18	Warehouse	
	19	Dr. Mahoney, Wellington St	
	20	United Breweries, Seshadri Rd.	
		Spencer & Co, South Parade	
		Popular Dispensary, C/o Poor House Rd.	
	21	Govt Instt. of Science, Herbal	for verification of recd. Spts.
	25	Warehouse	
		Hosur Cemetery	Investigation of Crime
	26	United Breweries, Seshadri Rd.	
		—do— Hanaford Rd.	—do—
		Hosur Road Cemetery	
	29	Munisiff's Court, Infantry Rd	on summons.
Dec	2	Warehouse	
	3	Warehouse	for weighment of Ganja
	5	United Breweries, Seshadri Rd.	Stock Taking
	6	Shaccur Bros, Cubbon Road	Factory inspection
		Suresa Press, Central St	
		Saleh Ahmed, Infantry Rd	
		Austin Town	Investigation of Crime
	7	Shoolay & Nilcanta	—do—
	9	Shoolay & Nilcanta	—do—
		Warehouse	

Month & Date	Places of Inspections	Remarks
1929 Dec 10	Mly. Furniture Workshop, Richmond Rd.	Factory inspection
	Mackenzie & Co, S. Parade	
	Booley & Co —do—	
	—do— Residency Rd.	
	Shoolay & Nilsandra	Investigation of Crime
11	Mly. Furniture Workshop, Richmond Rd.	Factory inspection
	H.B. Deen & Co. Narayana Pillai St.	
	Bright & Co. Commercial St.	
	Kurgan Press, Ebrahim Sahib St.	
	Nilsandra	Inspections of localities for fixing of boundaries of shops for next lease.
	Jellagundapalayam	
	Shoolay	
	Austin Town	
12	Broadway, Sultana Gunta Rd.	Detection of Crime
13	United Breweries, Seshadri Rd.	factory inspections
	—do— Crawford Rd.	
	Daily Post Press, St. Marks Rd.	
	Addison & Co. —do—	
14	Spurtier & Co. South Parade	—do—
	Spencer & Co —do—	
	Barton, Son & Co —do—	
	Higginbothams —do—	
16	Tobacco Factory, Cleveland Town	—do—
	M.S.M.Rly Workshop, Blore City	
17	Old Poorhouse Road	Inspection of localities for fixing the boundaries of shops for next lease
	Sapping Road	
	Khandy Chowk Road	
	Tannery Road	
	Thennimarah Rd.	
	Broadway Road.	
18	Simp. Hill Press, Cavalry Road	factory inspections
	Residency Press, Infantry Rd	
	D'Nais & Co. Poor Hom, Dickenson Rd	
	National Press, Sakkhamma Mdy. St.	

month & Date		Places of Inspections	Remarks
1929			
Decr	19	Peters & Co, Bonjade Road	factory inspection
	20	Old Poor House Road	for Selection of Site for Th Well
		Nalla Road	
		New Market Rd	
	23	Warehouse	
	31	Warehouse	for weighment of Ganja
1930			
Jan	6	United Breweries, Sasha Sri Rd	for gauging Cooler
	7	Warehouse.	
	8	United Breweries, Sasha Sri Rd	
	9	Spencer & Co, S. Parade	
	11	O.S. Dharmaraja St	
		G.S. New Market Road	
	14	A.S. Jewellers St	
		T.S., Nalla Road	
		Toddy Depot —do—	
		A.S, Broadway	
		B.I —do—	
	15	United Breweries, Sasha Sri Rd	
	16	Ah Davy & Co, Tannery Road	
		A.S., Tannery Road	
		B.I —do—	
		T.S. —do—	
		Kandaswami Chetti & Co, St John's Church Hill Rd	
	18	V. Babu Sahib & Co, Commercial St.	
		T.T. Shaccar. —do—	
		Abdul Shaccar —do—	
		V.G. Venkatamma & Co —do—	
	20	V.H. Rasheed & Co., Alexander St	
		V.C.M. Osman & Co. Salpentier St	
		Town Pharmacy, Richmond Rd.	
		London Paris Drug Co, Bonjade Rd.	
	21	Thobe & Co, South Parade	
		New General Stores —do—	
	22	United Breweries, Sasha Sri Rd	
		A.S.O. Abbas & Co, 32, Broadway	
		T. Govindaswami Pillai, N.M.Sqr.	

Month & Date	Places of Inspection	Remarks.
1930		
March 3	Chemists Syndicate, S. Parade	
	Bangalore Pharmacy — do —	
4	Warehouse	
6	United Breweries, Sashadri Road	
	National Press, Lakshmana Kar St.	
10	Tate Lane, Shoolay	for verification of premises Selected
	Warehouse	for THS for new lease for weighment of Ganja
11	Highland Stores, Brigade Rd	
12	United Breweries, Sashadri Rd.	
	A.S. Jewellers St.	
13	Cash Pharmacy, St. Marks Rd	
14	Tobacco Factory, Cleveland Town	for verification of Hoosha Arrack
	T.S. Tannery Road	
	A.S — do —	
	B.T — do —	
15	THS. Seppuige Road	
	B.S. Thimmaiah Road	
	A.S. — do —	
17	Warehouse	
18	Albion Stores, Brigade Road	
	Sugavarelu Chetti & Co — do —	
19	Prince & Co, Infantry Road	
	Saleh Ahmed — do —	
	A.S. Pudupakkam	
	A.S. Nilsandra	
	B.T. Nilsandra	
	T.S. — do —	
22	Central Hotel, Sydney Road	
25	Cubbon Road.	for selection of Site for a Bar licence with refce to S.R's Memo Calling for particulars for possession of T.D. by the Bar
26	Inds. Instt. of Science. Hebbal	
27	United Breweries, Sashadri Rd.	
28	Shoolay	Verification of Sites Selected for THS HBTS
	Nilsandra	
	Yellagurudapalayam	

Month & Date	Places of Inspections	Remarks
1930 March 31	B.I. Yellagiri Sapalayam a.s. Pudupparachéri &	
29	Ulsoor	Verification of Sites selected for THTS HTS
	Blackpalle	
	New Market Road	
	Broadway	
	Thennimarah Rd.	
31	B.I. Yellagiri Sapalayam a.s. Pudupparachéri.	

Rhamaullah
S.I. Rs
Supdt of Police
Cantonment
Bangalore

URGENT.

CONFIDENTIAL.

No. 3581

From

Major G. Loch,
Secretary to the Resident in Mysore.

To

The Collector,
Civil and Military Station,
B a n g a l o r e.

Bangalore, the 30th April, 1930.

Allowances - Conveyance and compensatory -
Inspector of Excise and Income-tax Officer.

Sir,

I am directed to refer to your letter No.3086.A-29, dated the 4th July, 1929, and to our conversation on the subject of allowances for the Inspector of Excise and the Income-tax Officer of the Civil and Military Station.

2. I am to inform you that it is proposed to recommend to the Government of India the grant of the following - - allowances :-

(i) a Compensatory Allowance of Rs.75/- a month each to the Inspector of Excise and the Income-tax Officer, and

(ii) a Conveyance Allowance of Rs.25/- a month to the Inspector of Excise,

and to enquire whether you can find by reappropriation the sum of Rs.1,200/- under Head '6 - Excise' and Rs.900/- under Head '2 - Taxes on Income' in the grants of the Assigned Tract for 1930-31.

A very early reply would be convenient.

I have the honour to be,
Sir,
Your most obedient servant,

O/C.

Major,
Secretary to the Resident.

30/4

ASB
30/4.

Urgent

CONFIDENTIAL

6.5.30

Ref. No. 2153-A-30.

Office of the Collector,
Civil and Military Station, Bangalore.

Dated 1st May 1930.

FROM

G. H. Cooke, Esq., M. C., I. C. S.,

COLLECTOR, CIVIL AND MILITARY STATION,

BANGALORE,

To

The Secretary to the Resident
in Mysore, Bangalore.

No. 4842
6/5/30

SIR,

(S)
S. N. 25

Allowances - Conveyance & compersatory - Inspector of Excise & Income-tax Office - Your No.3580 dated 30th April 1930.

---:0:---

I can find by re-appropriation the sum of Rs.1200/- under head '6 Excise' & Rs.900/- under head '2 - Taxes on Income' in the grants of the Assigned Tract for 1930-31.

I have the honour to be,

Sir,

Your most obedient servant,

J. W.

COLLECTOR.

DESPATCHED
2 - MAY 1930

No. 3993
182-1928.

FROM

THE HON'BLE MAJOR GORDON LOCH,
OFFG. RESIDENT IN MYSORE.

To

THE SECRETARY
TO THE GOVERNMENT OF INDIA,
FINANCE DEPARTMENT (CENTRAL REVENUES).

Bangalore, the 16th May 1930.

Subject:—Proposal to grant certain allowances to the Inspector of Excise and the Income-tax Officer, Civil and Military Station, Bangalore.

Sir,

I have the honour to propose that the following allowances shall be granted to the Inspector of Excise and Income-tax Officer respectively of the Civil and Military Station of Bangalore:—

(i) to the Inspector of Excise—a compensatory allowance of Rs. 75 a month and a conveyance allowance of Rs. 25 a month.

(ii) to the Income-tax Officer—a compensatory allowance of Rs. 75 a month.

2. In order that the Government of India may be able clearly to appreciate the position, I propose to outline the history of the two appointments, which is much interwoven.

Prior to 1917 the post of Superintendent of Excise in the Civil and Military Station of Bangalore was filled by an officer of the rank of Assistant Commissioner of the Salt, Abkari and Separate Revenue Department of the Madras Government and the following allowances were attached to the post:—

(i) House rent allowance of Rs. 54* a month,

(ii) Conveyance allowance of Rs. 30† a month.

*Letter No. 517-Ex., dated the 25th January, 1907, from the Government of India, Finance Department, to the Government of Madras, Revenue Department.

†Letter No. 1137-Est. A., dated the 21st May, 1915, from the Government of India, Foreign and Political Department.

The house rent allowance was fixed at Rs. 54, which was the rate admissible to those Assistant Commissioners in Madras, who were not provided with free quarters, but even so long before as 1913 the question of increasing the house allowance of the Superintendent of Excise in the Civil and Military Station had been raised, but the Government of Madras had not felt able to address the Government of India in the matter.

The conveyance allowance was sanctioned by the Government of India on the grounds that, in order to supervise and control the work of his subordinates, the Superintendent of Excise of the Station had to visit 137 liquor and *bhang* shops, which were located in different parts of the Station, and that this duty could not be performed efficiently without a conveyance for the purpose. The conditions laid down in the third paragraph of Resolution No. 1705, dated the 30th March, 1888, of the Government of India in the Finance and Commerce Department were specifically considered and the circumstances were held to justify the grant of the allowance.

3. In November 1915, it was proposed ‡ to the Government of India that the Superintendent of Excise of the Station should be relieved of Municipal octroi work and that, in view of the reduction in its duties, the post might suitably be filled by an officer of the rank

‡Sir Hugh Daly's letter No. 7971, dated the 3rd November, 1915, to the Government of India, Foreign and Political Department.

of a Senior Circle Inspector of the Madras Salt and Abkari Department. It was proposed that a house rent allowance of Rs. 50 a month and a local allowance of Rs. 50 a month should be attached to the post in order to make it sufficiently attractive. The Government of India fully concurred* in the advantages of separating the Excise and Municipal octroi duties, but stated that they would prefer to examine the question of reducing the status of the Superintendent of Excise in connection with a general revision of the Excise Staff of the Civil and Military Station.

*Letter No. 16990-341, dated the 30th November, 1915, from the Government of India, Department of Commerce and Industry.

4. In April 1917 proposals for a general revision of the Excise Staff of the Station were submitted† to the Government of India, including that referred to in the third paragraph of this letter: that is to say, that the post of Superintendent of Excise should be filled from the cadre of Inspectors of the Madras Salt and Abkari Department and that a house rent allowance of Rs. 50 a month and a local allowance of Rs. 50 a month should be attached to the post. In July 1917 the Government of India sanctioned‡ the proposals and themselves drew attention to the omission from the proposition statement of the conveyance allowance of Rs. 30 a month, which, they presumed, would be continued under the revised arrangements. The omission was unintentional and the allowance was, of course, continued.

†Mr. Cobb's letter No. 3377, dated the 27th April, 1917, to the Government of India, Department of Commerce and Industry.

‡Letter No. 7909, dated the 9th July, 1917, from the Government of India, Department of Commerce and Industry.

5. In May 1920 it was proposed§ to the Government of India that, owing to a great expansion in the Excise Revenue (from Rs. 7½ lakhs to Rs. 19 lakhs) and to the heavier responsibilities devolving on the Superintendent of Excise in the Civil and Military Station, an officer of the status of an Assistant Commissioner of the Madras Salt and Abkari Department should again be appointed. It was proposed that a house rent allowance of Rs. 60 a month should be attached to the post as this was the amount fixed for Madras City, although a house suitable for an Assistant Commissioner in Bangalore would command a rent of about Rs. 75 and that the conveyance allowance of Rs. 30 a month should be continued. In July 1920 the Government of India sanctioned‖ the proposals.

§Mr. (now Sir William) Barton's letter No. 4354, dated the 17th May, 1920, to the Government of India, Department of Commerce.

‖Letter No. 3806, dated the 6th July, 1920, from the Government of India, Department of Commerce.

Up to this time the income-tax duties had been carried out by the Collector of the Civil and Military Station with suitable subordinate assistance, but it was then (May 1920) proposed, and the arrangement sanctioned, that the Assistant Commissioner of Excise should also be responsible for income-tax work.

6. The Report of Mr. Boag, the Special Officer appointed to enquire into the finances of the Civil and Military Station with a view to effecting retrenchment, contained, among other recommendations, one for the separation of the Departments of Excise and Income-tax and for making certain consequential arrangements including the creation of an appointment of an Income-tax Officer and the reduction of the Excise Officer to the status of an Inspector of Excise. As, however, the Administration were already committed to the employment for a period of a certain officer, it was not possible to give effect to this recommendation at once, but in February 1928 it was proposed¶ to the Government of India that the Departments of Excise and Income-tax in the Station should be separated and that appointments of an Inspector of Excise (Grades 325, 375, 425, 525) and an Income-tax Officer (Rs. 300-40-500) should be made in place of the Assistant Commissioner of Excise, (Rs. 500-50-900). The Government of India sanctioned** the proposals.

¶My letter No. 1433, dated the 10th February, 1928, to the Government of India, Finance Department.

**Letter R. Dis. No. 132-I. T./28, dated the 29th February, 1928, from the Government of India, Finance Department.

As was explained to the Government of India in Mr. Pears' letter No. 10612, dated the 16th November 1928, the omission to recommend the house rent and conveyance allowances, which had been attached to the combined post in the past, was entirely unintentional, and certain recommendations were

made to remedy the omission. The Government of India, however, replied* in December 1928 that they could not agree to the grant of compensatory or house rent allowances to the Excise Inspector and the Income-tax Officer of the Station, on the ground that before the separation of the Excise and Income-tax Departments in Bangalore, house rent was granted because the officers, who were included in the Madras cadre, drew house rent in all other appointments in the cadre, but that they no longer did so.

S.26.12 (Collection F)

* Letter C. No. 578-I. T./28, dated the 8th December, 1928, from the Government of India, Finance Department.

It is true that all officers in the Madras cadre no longer draw house rent allowances but it is understood that they are provided with quarters for which they pay a rental. In the case of Inspectors the rental is limited to 5½ % of their salaries and is considerably less than they would have to pay if they were to lease houses in the open market. Inspectors serving in Madras City do not have quarters, but receive, as will be shown later, compensatory allowances for the high cost of living.

In passing, I would, however, add, firstly, that the grant of house rent allowance was *not* made, as might be inferred from the wording of the Government of India's reply, merely on the ground that house rent allowances were enjoyed by officers of the Madras cadre (though regard was no doubt paid to the natural parallel of Madras), but on the ground of the clear needs of the Bangalore appointment; and, secondly, that posts in the Civil and Military Station can only properly be compared with those in Madras City, not with those of the Presidency as a whole.

7. The present position is that the Inspector of Excise is an officer of the Salt and Abkari Department of the Government of Madras on a grade scale of Rs. 325,375,425,525 and the Income-tax Officer is an officer of the Income-tax Department, Madras, on a time-scale of Rs. 300-40-500, but owing to the circumstances narrated above neither of them enjoys any allowances.

As the Excise and Income-tax Departments are separate, I propose to deal with the case of each officer separately, but, before doing so, I desire to impress upon the Government of India certain general considerations which must govern the emoluments given to the Inspector of Excise and Income-tax Officer. A small Administration like that of the Civil and Military Station of Bangalore must necessarily borrow the services of officers for posts in which technical knowledge is required and, in view of the similarity of circumstances and languages, it is clearly desirable that they should be borrowed from the Madras Presidency. The bulk of the revenue (roughly 88%) of the Assigned Tract is derived from Excise and Income-tax and it is, therefore, essential in the interests of the financial administration of the Assigned Tract to obtain the services of good officers to work the Excise and Income-tax machinery, and to keep them content.

A Government is, naturally, never too willing to let its good officers go to foreign appointments of this kind, even though it affords an opportunity for testing their abilities, and they will certainly not do so if the posts are unattractive and officers have to be ordered under protest to go to them. I need only add that I have recently had experience in Coorg of the lamentable results of trying to borrow officers on terms which are not regarded as attractive by the officers concerned. I do not wish to repeat the experience in the Civil and Military Station.

It has been accepted that the general conditions of service in the Civil and Military Station are similar to those obtaining in Madras City, indeed in some respects for officers of the status now under consideration living in Civil and Military Station is, if anything, more expensive than in Madras City, especially in the cost of house accommodation and of certain supplies. The rates of pay of the Excise Inspectors and Income-tax Officers in the Madras Presidency are not fixed with regard to the conditions of service in Madras City and allowances have to be given for serving there.

8. In order to show that the duties of the Inspector of Excise are of a more onerous and responsible nature than would ordinarily fall to an officer of his

rank I cannot do better than quote what was written by Sir William Barton in 1920 when recommending a proposal, which was accepted by the Government of India, to appoint an officer of the status of Assistant Commissioner of the Madras Salt and Abkari Department, in place of an Inspector, to Bangalore :—

"There has been an enormous expansion in the Excise revenue (from Rs 7½ lakhs to 19 lakhs) since Sir Hugh Daly wrote involving greater responsibility and heavier work on the officers concerned. Expert knowledge in Excise matters is now an essential element in the equipment of the officer in charge. The Collector of the Civil and Military Station, on whom the control and supervision of the department rests, is usually a comparatively junior officer. His time is mainly absorbed in duties connected with the General Administration of the Station ; he has as a rule little Excise experience and he must rely chiefly on his Excise Officer for advice in technical matters and for the initiation of new schemes or improvements in Excise administration. Unless he happens to be a man of exceptional abilities and qualifications an Inspector can hardly be expected to come up to the standard of efficiency required. Apart from this the temptations involved are strong and it is not sound policy to expose an official on a low grade of pay to the strain. Competitions for the spoils of the Excise system is keen and there are Syndicates who would be prepared to give the principal Excise Officer double his pay to secure his support. In these circumstances I am strongly of the opinion that we should revert to the old system and appoint an officer of the status of Assistant Commissioner of the Madras Salt and Abkari Department to Bangalore. This was the view taken by my predecessor, the Hon'ble Mr. H. V. Cobb, and it is insistently urged by the present Collector, Mr. Tasker, who has had considerable experience of the working of the Excise system in the Station.

There are other points which may be urged in support of the proposition. The Excise Officer has duties of a far more important nature than an official of the status of Inspector in Madras. Extremely important questions of Excise policy arise in this Station and the Excise Superintendent is practically uncontrolled on the technical side. He has to deal with one of the most important breweries in India with an outturn of about 3 millions of gallons and a strong official position is essential to him if he is to deal on equal terms with the brewery authorities. It is hardly necessary for me to labour the importance of the Excise revenues to the finances of the Bangalore Assigned Tract or the responsibilities which attach to the administration of Excise in a large town like the Civil and Military Station of Bangalore which is also a big Military Station. Several aspects of the question may be indicated to show that the Excise administration in the Station has not settled down to a definite routine system, but that it requires constant vigilance and expert supervision. To begin with, there have sprung up in the last two years, with the rise in excise profits, contending Syndicates whose interests are often diametrically opposed to Government and social interests. Then public opinion has never been so strong as at present with regard to the location of Excise shops and the time has come when the most radical changes will have to be considered. With the Mysore Darbar's system on one side and that of the Madras Government on the other, it is not a simple matter to keep the Station abreast of the advances made in other provinces. An officer of a low official status, even with the moral support of the Collector behind him, can hardly be expected to cope with the situation. What is wanted is an officer of experience and standing, capable of giving sound advice on every aspect of the problem of Excise administration.

Should there be an objection that the work devolving on the Superintendent of Excise in the Station is not sufficient to justify the employment of an Assistant Commissioner of the Madras Salt and Abkari Department, I have two proposals to suggest for the consideration of the Government of India ; firstly, that the officer deputed here should be given Income-tax work, and secondly, that he should be made Inspector of Factories, both of which branches of work come under the Board of Revenue in Madras (Separate Revenue). I see no reason why an Assistant Commissioner should not efficiently discharge the duties of a Collector of Income-tax and the help which he would be able to afford to the Collector and his staff would be of great value. The Factories Act, XII of 1911, has not yet been applied to this Station, an omission which is due mainly to difficulty of finding a suitable Inspector. Apart from these suggestions, a new system is being introduced under which the Excise Superintendent deals direct with the Collector without the intervention of the Collector's Office, the Excise Superintendent's Office receiving and despatching all Excise correspondence under the heading "Collector's Office (Excise Department)". This would give the Superintendent more work and would increase speed and efficiency. I propose that the grade term "Assistant Commissioner" may be used instead of the existing term "Excise Superintendent"."

I fully agree with Sir William Barton's presentation of the case and would only point out how much his arguments gain in force in the case of the employment of a lower grade of officer.

The revenue obtained from excise has, it is true, decreased, largely owing to the reduction in the strength of the Garrison, but it is still about Rs. 11 lakhs and there are indications that it may gradually increase; and, although the administrative machinery has no doubt had time to run in, the reduction in revenue does not indicate an equivalent decrease in the work or in the responsibility. Indeed, modern social developments and the increasing activities of temperance reformers on the one hand and of political mischief makers on the other make it even more necessary than in the past to ensure getting an able and conscientious officer to superintend this vital part of our revenue-raising machinery.

It may be mentioned that the Inspector of Excise is also responsible for Excise intelligence and for the inspection of factories.

9. The same arguments apply to the Income-tax Officer. Income-tax work is becoming more and more specialized and intricate, and will become more so if the closing of the net that has been apparent of recent years continues, and if the rates are increased as has been done in the present budget.

I would also emphasize the temptation to which officers on comparatively low pay must be exposed when working in a position of practical independence.

10. I think that the Government of India will accept the three salient facts which emerge from the foregoing paragraphs :—

(i) that the conditions of service in the Civil and Military Station are similar to those in Madras City,

(ii) that the duties are more responsible and onerous than would ordinarily fall to officers of this status in the regular line, and

(iii) that it is essential in the interests of the revenues of the Assigned Tract that the Administration should be in a position to obtain the services of reliable, able and zealous officers from the Government of Madras and to keep them content.

It remains to consider how to bring about this last.

11. I have ascertained that an Inspector* of Excise in the Madras Town Circle is entitled to a compensatory allowance of Rs. 75 a month for working in an expensive locality and to a conveyance allowance of Rs. 25 a month subject to his maintaining a motor car or motor-cycle.

*Letter No. 3221 B/29-1, dated the 4th December, 1929, from the Government of Madras in the Revenue Department—Copy attached.

The Inspector, Excise Intelligence Bureau, is entitled to a special pay of Rs. 100 a month for added responsibility.

The Chief Inspector of Factories is entitled to a conveyance allowance of Rs. 40 a month for the maintenance of a motor car.

I have also ascertained† that an Income-tax Officer stationed in Madras receives a compensatory allowance of Rs. 100 a month on account of the higher cost of living in Madras.

†Letter No. C. R. 202/1930, dated the 9th April, 1930, from the Commissioner of Income-tax, Madras—Copy attached.

12. After full consideration of the conditions of service in the Civil and Military Station and of the vital necessity for commanding the services of the right stamp of man, I recommend that a compensatory allowance of Rs. 75 shall be attached to each of the posts of Inspector of Excise and Income-tax Officer.

13. It will be appreciated that the semi-independence of the posts invests them with a measure of responsibility which does not exist in posts held by officers of a similar status elsewhere, for the officers have not only to work away from the control, and without the advice, of a superior officer in their own line, but have to offer technical advice on issues of considerable importance. I do not, however, propose to attach any special pay to the posts, as I hope that it will be possible to obtain suitable officers without doing so.

14. I now turn to the question of conveyance allowances.

After fuller examination of the matter, I am of opinion that it is difficult fully to justify the grant of a conveyance allowance to the Income-tax Officer, though he has in the course of his duties to move about to some extent.

I would, however, urge that the Government of India should reconsider the orders contained in their letter No. .D. Dis. 578-I.T/28, dated the 8th March, 1929, in the case of the Inspector of Excise. It is true that the mileage covered may not be very high, but he has continually to be moving about the Civil and Military Station and it is essential for the protection of the revenue of the Civil and Military Station that he should do so I do not think that it will be contended that he has to move about less far or less frequently than do Inspectors of Excise in Madras City nor has it ever before been suggested that the allowance previously attached to the post was not justified. Indeed, as mentioned in the fourth paragraph of this letter, the Government of India themselves drew attention to the omission of the allowance in the proposals of 1917. I would add that since 1915 the number of licensees whom the Inspector of Excise has to visit has risen from 137 to 220.

In the circumstances I propose that a conveyance allowance of Rs. 25 a month shall be attached to the post of Inspector of Excise, subject to his maintaining a motor car or motor-cycle.

To strengthen my proposal, if indeed it is necessary to do so, I would add that the Revenue Manager (who collects taxes) and Town Duty Superintendent (who is responsible for the Octroi administration) of the Civil and Military Station Municipality enjoy conveyance allowances of Rs. 50 a month each.

15. I recommend that effect shall be given to these proposals from the 1st March, 1930. The cost, that is to say, Rs. 1,200 in the case of the Inspector of Excise and Rs. 900 in the case of Income-tax Officer, is debitable to the allotments under the heads '6. Excise—B. 3—Other charges—Allowances, Honoraria, etc.' and '2. Taxes on Income—A. 3—Allowances, Honoraria, etc., in the budget of the Bangalore Assigned Tract. The extra expenditure during the current year will be met by reappropriation.

16. Finally, I would draw the attention of the Government of India to a personal side of the matter.

I have had representations regarding their emoluments from the officers concerned. Their predecessors have enjoyed allowances in the past, their subordinates enjoy allowances now, and one of the present officers was, till he joined, under the impression (derived from the Establishment List of the Madras Excise Department in which it was still shown in error) that an allowance of Rs. 50 was attached to the post. They have presented their cases temperately and have worked loyally, ably and without complaint, and I feel that they have a real claim to consideration. I trust, therefore, that the Government of India will accept my proposals as they stand.

I have the honour to be,

Sir,

Your most obedient servant,

MAJOR,

Offg. Resident.

No. 3993
182-1928.

FROM

THE HON'BLE MAJOR GORDON LOCH,
OFFG. RESIDENT IN MYSORE.

To

THE SECRETARY
TO THE GOVERNMENT OF INDIA,
FINANCE DEPARTMENT (CENTRAL REVENUES).

Bangalore, the 16th May 1930.

Subject :—Proposal to grant certain allowances to the Inspector of Excise and the Income-tax Officer, Civil and Military Station, Bangalore.

Sir,

I have the honour to propose that the following allowances shall be granted to the Inspector of Excise and Income-tax Officer respectively of the Civil and Military Station of Bangalore :—

(i) to the Inspector of Excise—a compensatory allowance of Rs. 75 a month and a conveyance allowance of Rs. 25 a month.

(ii) to the Income-tax Officer—a compensatory allowance of Rs. 75 a month.

2. In order that the Government of India may be able clearly to appreciate the position, I propose to outline the history of the two appointments, which is much interwoven.

Prior to 1917 the post of Superintendent of Excise in the Civil and Military Station of Bangalore was filled by an officer of the rank of Assistant Commissioner of the Salt, Abkari and Separate Revenue Department of the Madras Government and the following allowances were attached to the post :—

(i) House rent allowance of Rs. 54* a month,

(ii) Conveyance allowance of Rs. 30† a month.

*Letter No. 517-Ex., dated the 25th January, 1907, from the Government of India, Finance Department, to the Government of Madras, Revenue Department.

†Letter No. 1137-Est. A., dated the 21st May, 1915, from the Government of India, Foreign and Political Department.

The house rent allowance was fixed at Rs. 54, which was the rate admissible to those Assistant Commissioners in Madras, who were not provided with free quarters, but even so long before as 1913 the question of increasing the house allowance of the Superintendent of Excise in the Civil and Military Station had been raised, but the Government of Madras had not felt able to address the Government of India in the matter.

The conveyance allowance was sanctioned by the Government of India on the grounds that, in order to supervise and control the work of his subordinates, the Superintendent of Excise of the Station had to visit 137 liquor and *bhang* shops, which were located in different parts of the Station, and that this duty could not be performed efficiently without a conveyance for the purpose. The conditions laid down in the third paragraph of Resolution No. 1705, dated the 30th March, 1888, of the Government of India in the Finance and Commerce Department were specifically considered and the circumstances were held to justify the grant of the allowance.

3. In November 1915, it was proposed ‡ to the Government of India that the Superintendent of Excise of the Station should be relieved of Municipal octroi work and that, in view of the reduction in its duties, the post might suitably be filled by an officer of the rank

‡Sir Hugh Daly's letter No. 7971, dated the 3rd November, 1915, to the Government of India, Foreign and Political Department.

of a Senior Circle Inspector of the Madras Salt and Abkari Department. It was proposed that a house rent allowance of Rs. 50 a month and a local allowance of Rs. 50 a month should be attached to the post in order to make it sufficiently attractive. The Government of India fully concurred* in the advantages of separating the Excise and Municipal octroi duties, but stated that they would prefer to examine the question of reducing the status of the Superintendent of Excise in connection with a general revision of the Excise Staff of the Civil and Military Station.

*Letter No. 13990-341, dated the 30th November, 1915, from the Government of India, Department of Commerce and Industry.

4. In April 1917 proposals for a general revision of the Excise Staff of the Station were submitted† to the Government of India, including that referred to in the third paragraph of this letter: that is to say, that the post of Superintendent of Excise should be filled from the cadre of Inspectors of the Madras Salt and Abkari Department and that a house rent allowance of Rs. 50 a month and a local allowance of Rs. 50 a month should be attached to the post. In July 1917 the Government of India sanctioned‡ the proposals and themselves drew attention to the omission from the proposition statement of the conveyance allowance of Rs. 30 a month, which, they presumed, would be continued under the revised arrangements. The omission was unintentional and the allowance was, of course, continued.

†Mr. Cobb's letter No. 3377, dated the 27th April, 1917, to the Government of India, Department of Commerce and Industry.

‡Letter No. 7909, dated the 9th July, 1917, from the Government of India, Department of Commerce and Industry.

5. In May 1920 it was proposed§ to the Government of India that, owing to a great expansion in the Excise Revenue (from Rs. 7½ lakhs to Rs. 19 lakhs) and to the heavier responsibilities devolving on the Superintendent of Excise in the Civil and Military Station, an officer of the status of an Assistant Commissioner of the Madras Salt and Abkari Department should again be appointed. It was proposed that a house rent allowance of Rs. 60 a month should be attached to the post as this was the amount fixed for Madras City, although a house suitable for an Assistant Commissioner in Bangalore would command a rent of about Rs. 75 and that the conveyance allowance of Rs. 30 a month should be continued. In July 1920 the Government of India sanctioned‖ the proposals.

§Mr. (now Sir William) Barton's letter No. 4354, dated the 17th May, 1920, to the Government of India, Department of Commerce.

‖Letter No. 3806, dated the 6th July, 1920, from the Government of India, Department of Commerce.

Up to this time the income-tax duties had been carried out by the Collector of the Civil and Military Station with suitable subordinate assistance, but it was then (May 1920) proposed, and the arrangement sanctioned, that the Assistant Commissioner of Excise should also be responsible for income-tax work.

6. The Report of Mr. Boag, the Special Officer appointed to enquire into the finances of the Civil and Military Station with a view to effecting retrenchment, contained, among other recommendations, one for the separation of the Departments of Excise and Income-tax and for making certain consequential arrangements including the creation of an appointment of an Income-tax Officer and the reduction of the Excise Officer to the status of an Inspector of Excise. As, however, the Administration were already committed to the employment for a period of a certain officer, it was not possible to give effect to this recommendation at once, but in February 1928 it was proposed ¶ to the Government of India that the Departments of Excise and Income-tax in the Station should be separated and that appointments of an Inspector of Excise (Grades 325, 375, 425, 525) and an Income-tax Officer (Rs. 500-40-500) should be made in place of the Assistant Commissioner of Excise, (Rs. 600-50-900). The Government of India sanctioned** the proposals.

¶My letter No. 1433, dated the 10th February, 1928, to the Government of India, Finance Department.

**Letter R. Dis. No. 132-I. T./28, dated the 29th February, 1928, from the Government of India, Finance Department.

As was explained to the Government of India in Mr. Pears' letter No. 10612, dated the 16th November 1928, the omission to recommend the house rent and conveyance allowances, which had been attached to the combined post in the past, was entirely unintentional, and certain recommendations were

made to remedy the omission. The Government of India, however, replied* in December 1928 that they could not agree to the grant of compensatory or house rent allowances to the Excise Inspector and the Income-tax Officer of the Station, on the ground that before the separation of the Excise and Income-tax Departments in Bangalore, house rent was granted because the officers, who were included in the Madras cadre, drew house rent in all other appointments in the cadre, but that they no longer did so.

* Letter C. No. 578-I. T./28, dated the 8th December, 1928, from the Government of India, Finance Department.

It is true that all officers in the Madras cadre no longer draw house rent allowances but it is understood that they are provided with quarters for which they pay a rental. In the case of Inspectors the rental is limited to $5\frac{1}{2}$ % of their salaries and is considerably less than they would have to pay if they were to lease houses in the open market. Inspectors serving in Madras City do not have quarters, but receive, as will be shown later, compensatory allowances for the high cost of living.

In passing, I would, however, add, firstly, that the grant of house rent allowance was *not* made, as might be inferred from the wording of the Government of India's reply, merely on the ground that house rent allowances were enjoyed by officers of the Madras cadre (though regard was no doubt paid to the natural parallel of Madras), but on the ground of the clear needs of the Bangalore appointment; and, secondly, that posts in the Civil and Military Station can only properly be compared with those in Madras City, not with those of the Presidency as a whole.

7. The present position is that the Inspector of Excise is an officer of the Salt and Abkari Department of the Government of Madras on a grade scale of Rs. 325,375,425,525 and the Income-tax Officer is an officer of the Income-tax Department, Madras, on a time-scale of Rs. 300-40-500, but owing to the circumstances narrated above neither of them enjoys any allowances.

As the Excise and Income-tax Departments are separate, I propose to deal with the case of each officer separately, but, before doing so, I desire to impress upon the Government of India certain general considerations which must govern the emoluments given to the Inspector of Excise and Income-tax Officer. A small Administration like that of the Civil and Military Station of Bangalore must necessarily borrow the services of officers for posts in which technical knowledge is required and, in view of the similarity of circumstances and languages, it is clearly desirable that they should be borrowed from the Madras Presidency. The bulk of the revenue (roughly 88%) of the Assigned Tract is derived from Excise and Income-tax and it is, therefore, essential in the interests of the financial administration of the Assigned Tract to obtain the services of good officers to work the Excise and Income-tax machinery, and to keep them content.

A Government is, naturally, never too willing to let its good officers go to foreign appointments of this kind, even though it affords an opportunity for testing their abilities, and they will certainly not do so if the posts are unattractive and officers have to be ordered under protest to go to them. I need only add that I have recently had experience in Coorg of the lamentable results of trying to borrow officers on terms which are not regarded as attractive by the officers concerned. I do not wish to repeat the experience in the Civil and Military Station.

It has been accepted that the general conditions of service in the Civil and Military Station are similar to those obtaining in Madras City, indeed in some respects for officers of the status now under consideration living in Civil and Military Station is, if anything, more expensive than in Madras City, especially in the cost of house accommodation and of certain supplies. The rates of pay of the Excise Inspectors and Income-tax Officers in the Madras Presidency are not fixed with regard to the conditions of service in Madras City and allowances have to be given for serving there.

8. In order to show that the duties of the Inspector of Excise are of a more onerous and responsible nature than would ordinarily fall to an officer of his

rank I cannot do better than quote what was written by Sir William Barton in 1920 when recommending a proposal, which was accepted by the Government of India, to appoint an officer of the status of Assistant Commissioner of the Madras Salt and Abkari Department, in place of an Inspector, to Bangalore :—

> "There has been an enormous expansion in the Excise revenue (from Rs 7½ lakhs to 19 lakhs) since Sir Hugh Daly wrote involving greater responsibility and heavier work on the officers concerned. Expert knowledge in Excise matters is now an essential element in the equipment of the officer in charge. The Collector of the Civil and Military Station, on whom the control and supervision of the department rests, is usually a comparatively junior officer. His time is mainly absorbed in duties connected with the General Administration of the Station ; he has as a rule little Excise experience and he must rely chiefly on his Excise Officer for advice in technical matters and for the initiation of new schemes or improvements in Excise administration. Unless he happens to be a man of exceptional abilities and qualifications an Inspector can hardly be expected to come up to the standard of efficiency required. Apart from this the temptations involved are strong and it is not sound policy to expose an official on a low grade of pay to the strain. Competitions for the spoils of the Excise system is keen and there are Syndicates who would be prepared to give the principal Excise Officer double his pay to secure his support. In these circumstances I am strongly of the opinion that we should revert to the old system and appoint an officer of the status of Assistant Commissioner of the Madras Salt and Abkari Department to Bangalore. This was the view taken by my predecessor, the Hon'ble Mr. H. V. Cobb, and it is insistently urged by the present Collector, Mr. Tasker, who has had considerable experience of the working of the Excise system in the Station.
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TO THE GOVERNMENT OF INDIA,
FINANCE DEPARTMENT (CENTRAL REVENUES).

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Sir,

I have the honour to propose that the following allowances shall be granted to the Inspector of Excise and Income-tax Officer respectively of the Civil and Military Station of Bangalore :—

(i) to the Inspector of Excise—a compensatory allowance of Rs. 75 a month and a conveyance allowance of Rs. 25 a month.

(ii) to the Income-tax Officer—a compensatory allowance of Rs. 75 a month.

2. In order that the Government of India may be able clearly to appreciate the position, I propose to outline the history of the two appointments, which is much interwoven.

Prior to 1917 the post of Superintendent of Excise in the Civil and Military Station of Bangalore was filled by an officer of the rank of Assistant Commissioner of the Salt, Abkari and Separate Revenue Department of the Madras Government and the following allowances were attached to the post :—

(i) House rent allowance of Rs. 54* a month,

(ii) Conveyance allowance of Rs. 30† a month.

The house rent allowance was fixed at Rs. 54, which was the rate admissible to those Assistant Commissioners in Madras, who were not provided with free quarters, but even so long before as 1913 the question of increasing the house allowance of the Superintendent of Excise in the Civil and Military Station had been raised, but the Government of Madras had not felt able to address the Government of India in the matter.

* Letter No. 517-Ex., dated the 25th January, 1907, from the Government of India, Finance Department, to the Government of Madras, Revenue Department.

† Letter No. 1137-Est. A., dated the 21st May, 1915, from the Government of India, Foreign and Political Department.

The conveyance allowance was sanctioned by the Government of India on the grounds that, in order to supervise and control the work of his subordinates, the Superintendent of Excise of the Station had to visit 137 liquor and *bhang* shops, which were located in different parts of the Station, and that this duty could not be performed efficiently without a conveyance for the purpose. The conditions laid down in the third paragraph of Resolution No. 1705, dated the 30th March, 1888, of the Government of India in the Finance and Commerce Department were specifically considered and the circumstances were held to justify the grant of the allowance.

3. In November 1915, it was proposed ‡ to the Government of India that the Superintendent of Excise of the Station should be relieved of Municipal octroi work and that, in view of the reduction in its duties, the post might suitably be filled by an officer of the rank

‡ Sir Hugh Daly's letter No. 7971, dated the 3rd November, 1915, to the Government of India, Foreign and Political Department.

of a Senior Circle Inspector of the Madras Salt and Abkari Department. It was proposed that a house rent allowance of Rs. 50 a month and a local allowance of Rs. 50 a month should be attached to the post in order to make it sufficiently attractive. The Government of India fully concurred* in the advantages of separating the Excise and Municipal octroi duties, but stated that they would prefer to examine the question of reducing the status of the Superintendent of Excise in connection with a general revision of the Excise Staff of the Civil and Military Station.

*Letter No. 16990-341, dated the 30th November, 1915, from the Government of India, Department of Commerce and Industry.

4. In April 1917 proposals for a general revision of the Excise Staff of the Station were submitted† to the Government of India, including that referred to in the third paragraph of this letter: that is to say, that the post of Superintendent of Excise should be filled from the cadre of Inspectors of the Madras Salt and Abkari Department and that a house rent allowance of Rs. 50 a month and a local allowance of Rs. 50 a month should be attached to the post. In July 1917 the Government of India sanctioned‡ the proposals and themselves drew attention to the omission from the proposition statement of the conveyance allowance of Rs. 30 a month, which, they presumed, would be continued under the revised arrangements. The omission was unintentional and the allowance was, of course, continued.

†Mr. Cobb's letter No. 3377, dated the 27th April, 1917, to the Government of India Department of Commerce and Industry.

‡Letter No. 7909, dated the 9th July, 1917, from the Government of India, Department of Commerce and Industry.

5. In May 1920 it was proposed§ to the Government of India that, owing to a great expansion in the Excise Revenue (from Rs. 7½ lakhs to Rs. 19 lakhs) and to the heavier responsibilities devolving on the Superintendent of Excise in the Civil and Military Station, an officer of the status of an Assistant Commissioner of the Madras Salt and Abkari Department should again be appointed. It was proposed that a house rent allowance of Rs. 60 a month should be attached to the post as this was the amount fixed for Madras City, although a house suitable for an Assistant Commissioner in Bangalore would command a rent of about Rs. 75 and that the conveyance allowance of Rs. 30 a month should be continued. In July 1920 the Government of India sanctioned‖ the proposals.

§Mr. (now Sir William) Barton's letter No. 4354, dated the 17th May, 1920, to the Government of India, Department of Commerce.

‖Letter No. 3806, dated the 6th July, 1920, from the Government of India, Department of Commerce.

Up to this time the income-tax duties had been carried out by the Collector of the Civil and Military Station with suitable subordinate assistance, but it was then (May 1920) proposed, and the arrangement sanctioned, that the Assistant Commissioner of Excise should also be responsible for income-tax work.

6. The Report of Mr. Boag, the Special Officer appointed to enquire into the finances of the Civil and Military Station with a view to effecting retrenchment, contained, among other recommendations, one for the separation of the Departments of Excise and Income-tax and for making certain consequential arrangements including the creation of an appointment of an Income-tax Officer and the reduction of the Excise Officer to the status of an Inspector of Excise. As, however, the Administration were already committed to the employment for a period of a certain officer, it was not possible to give effect to this recommendation at once, but in February 1928 it was proposed ¶ to the Government of India that the Departments of Excise and Income-tax in the Station should be separated and that appointments of an Inspector of Excise (Grades 325, 375, 425, 525) and an Income-tax Officer (Rs. 300-40-500) should be made in place of the Assistant Commissioner of Excise, (Rs. 600-50-900). The Government of India sanctioned** the proposals.

¶My letter No. 1433, dated the 10th February, 1928, to the Government of India, Finance Department.

**Letter R. Dis. No. 132-I. T./28, dated the 29th February, 1928, from the Government of India, Finance Department.

As was explained to the Government of India in Mr. Pears' letter No. 10612, dated the 16th November 1928, the omission to recommend the house rent and conveyance allowances, which had been attached to the combined post in the past, was entirely unintentional, and certain recommendations were

made to remedy the omission. The Government of India, however, replied* in December 1928 that they could not agree to the grant of compensatory or house rent allowances to the Excise Inspector and the Income-tax Officer of the Station, on the ground that before the separation of the Excise and Income-tax Departments in Bangalore, house rent was granted because the officers, who were included in the Madras cadre, drew house rent in all other appointments in the cadre, but that they no longer did so.

* Letter C. No. 578-I. T./28, dated the 8th December, 1928, from the Government of India, Finance Department.

It is true that all officers in the Madras cadre no longer draw house rent allowances but it is understood that they are provided with quarters for which they pay a rental. In the case of Inspectors the rental is limited to $5\frac{1}{2}$ % of their salaries and is considerably less than they would have to pay if they were to lease houses in the open market. Inspectors serving in Madras City do not have quarters, but receive, as will be shown later, compensatory allowances for the high cost of living.

In passing, I would, however, add, firstly, that the grant of house rent allowance was *not* made, as might be inferred from the wording of the Government of India's reply, merely on the ground that house rent allowances were enjoyed by officers of the Madras cadre (though regard was no doubt paid to the natural parallel of Madras), but on the ground of the clear needs of the Bangalore appointment; and, secondly, that posts in the Civil and Military Station can only properly be compared with those in Madras City, not with those of the Presidency as a whole.

7. The present position is that the Inspector of Excise is an officer of the Salt and Abkari Department of the Government of Madras on a grade scale of Rs. 325,375,425,525 and the Income-tax Officer is an officer of the Income-tax Department, Madras, on a time-scale of Rs. 300-40-500, but owing to the circumstances narrated above neither of them enjoys any allowances.

As the Excise and Income-tax Departments are separate, I propose to deal with the case of each officer separately, but, before doing so, I desire to impress upon the Government of India certain general considerations which must govern the emoluments given to the Inspector of Excise and Income-tax Officer. A small Administration like that of the Civil and Military Station of Bangalore must necessarily borrow the services of officers for posts in which technical knowledge is required and, in view of the similarity of circumstances and languages, it is clearly desirable that they should be borrowed from the Madras Presidency. The bulk of the revenue (roughly 88%) of the Assigned Tract is derived from Excise and Income-tax and it is, therefore, essential in the interests of the financial administration of the Assigned Tract to obtain the services of good officers to work the Excise and Income-tax machinery, and to keep them content.

A Government is, naturally, never too willing to let its good officers go to foreign appointments of this kind, even though it affords an opportunity for testing their abilities, and they will certainly not do so if the posts are unattractive and officers have to be ordered under protest to go to them. I need only add that I have recently had experience in Coorg of the lamentable results of trying to borrow officers on terms which are not regarded as attractive by the officers concerned. I do not wish to repeat the experience in the Civil and Military Station.

It has been accepted that the general conditions of service in the Civil and Military Station are similar to those obtaining in Madras City, indeed in some respects for officers of the status now under consideration living in Civil and Military Station is, if anything, more expensive than in Madras City, especially in the cost of house accommodation and of certain supplies. The rates of pay of the Excise Inspectors and Income-tax Officers in the Madras Presidency are not fixed with regard to the conditions of service in Madras City and allowances have to be given for serving there.

8. In order to show that the duties of the Inspector of Excise are of a more onerous and responsible nature than would ordinarily fall to an officer of his

rank I cannot do better than quote what was written by Sir William Barton in 1920 when recommending a proposal, which was accepted by the Government of India, to appoint an officer of the status of Assistant Commissioner of the Madras Salt and Abkari Department, in place of an Inspector, to Bangalore:—

> "There has been an enormous expansion in the Excise revenue (from Rs 7½ lakhs to 19 lakhs) since Sir Hugh Daly wrote involving greater responsibility and heavier work on the officers concerned. Expert knowledge in Excise matters is now an essential element in the equipment of the officer in charge. The Collector of the Civil and Military Station, on whom the control and supervision of the department rests, is usually a comparatively junior officer. His time is mainly absorbed in duties connected with the General Administration of the Station; he has as a rule little Excise experience and he must rely chiefly on his Excise Officer for advice in technical matters and for the initiation of new schemes or improvements in Excise administration. Unless he happens to be a man of exceptional abilities and qualifications an Inspector can hardly be expected to come up to the standard of efficiency required. Apart from this the temptations involved are strong and it is not sound policy to expose an official on a low grade of pay to the strain. Competitions for the spoils of the Excise system is keen and there are Syndicates who would be prepared to give the principal Excise Officer double his pay to secure his support. In these circumstances I am strongly of the opinion that we should revert to the old system and appoint an officer of the status of Assistant Commissioner of the Madras Salt and Abkari Department to Bangalore. This was the view taken by my predecessor, the Hon'ble Mr. H. V. Cobb, and it is insistently urged by the present Collector, Mr. Tasker, who has had considerable experience of the working of the Excise system in the Station.
>
> There are other points which may be urged in support of the proposition. The Excise Officer has duties of a far more important nature than an official of the status of Inspector in Madras. Extremely important questions of Excise policy arise in this Station and the Excise Superintendent is practically uncontrolled on the technical side. He has to deal with one of the most important breweries in India with an outturn of about 3 millions of gallons and a strong official position is essential to him if he is to deal on equal terms with the brewery authorities. It is hardly necessary for me to labour the importance of the Excise revenues to the finances of the Bangalore Assigned Tract or the responsibilities which attach to the administration of Excise in a large town like the Civil and Military Station of Bangalore which is also a big Military Station. Several aspects of the question may be indicated to show that the Excise administration in the Station has not settled down to a definite routine system, but that it requires constant vigilance and expert supervision. To begin with, there have sprung up in the last two years, with the rise in excise profits, contending Syndicates whose interests are often diametrically opposed to Government and social interests. Then public opinion has never been so strong as at present with regard to the location of Excise shops and the time has come when the most radical changes will have to be considered. With the Mysore Darbar's system on one side and that of the Madras Government on the other, it is not a simple matter to keep the Station abreast of the advances made in other provinces. An officer of a low official status, even with the moral support of the Collector behind him, can hardly be expected to cope with the situation. What is wanted is an officer of experience and standing, capable of giving sound advice on every aspect of the problem of Excise administration.
>
> Should there be an objection that the work devolving on the Superintendent of Excise in the Station is not sufficient to justify the employment of an Assistant Commissioner of the Madras Salt and Abkari Department, I have two proposals to suggest for the consideration of the Government of India; firstly, that the officer deputed here should be given Income-tax work, and secondly, that he should be made Inspector of Factories, both of which branches of work come under the Board of Revenue in Madras (Separate Revenue). I see no reason why an Assistant Commissioner should not efficiently discharge the duties of a Collector of Income-tax and the help which he would be able to afford to the Collector and his staff would be of great value. The Factories Act, XII of 1911, has not yet been applied to this Station, an omission which is due mainly to difficulty of finding a suitable Inspector. Apart from these suggestions, a new system is being introduced under which the Excise Superintendent deals direct with the Collector without the intervention of the Collector's Office, the Excise Superintendent's Office receiving and despatching all Excise correspondence under the heading "Collector's Office (Excise Department)". This would give the Superintendent more work and would increase speed and efficiency. I propose that the grade term "Assistant Commissioner" may be used instead of the existing term "Excise Superintendent"."

I fully agree with Sir William Barton's presentation of the case and would only point out how much his arguments gain in force in the case of the employment of a lower grade of officer.

The revenue obtained from excise has, it is true, decreased, largely owing to the reduction in the strength of the Garrison, but it is still about Rs. 11 lakhs and there are indications that it may gradually increase; and, although the administrative machinery has no doubt had time to run in, the reduction in revenue does not indicate an equivalent decrease in the work or in the responsibility. Indeed, modern social developments and the increasing activities of temperance reformers on the one hand and of political mischief makers on the other make it even more necessary than in the past to ensure getting an able and conscientious officer to superintend this vital part of our revenue-raising machinery.

It may be mentioned that the Inspector of Excise is also responsible for Excise intelligence and for the inspection of factories.

9. The same arguments apply to the Income-tax Officer. Income-tax work is becoming more and more specialized and intricate, and will become more so if the closing of the net that has been apparent of recent years continues, and if the rates are increased as has been done in the present budget.

I would also emphasize the temptation to which officers on comparatively low pay must be exposed when working in a position of practical independence.

10. I think that the Government of India will accept the three salient facts which emerge from the foregoing paragraphs :—

(i) that the conditions of service in the Civil and Military Station are similar to those in Madras City,

(ii) that the duties are more responsible and onerous than would ordinarily fall to officers of this status in the regular line, and

(iii) that it is essential in the interests of the revenues of the Assigned Tract that the Administration should be in a position to obtain the services of reliable, able and zealous officers from the Government of Madras and to keep them content.

It remains to consider how to bring about this last.

11. I have ascertained that an Inspector* of Excise in the Madras Town Circle is entitled to a compensatory allowance of Rs. 75 a month for working in an expensive locality and to a conveyance allowance of Rs. 25 a month subject to his maintaining a motor car or motor-cycle.

*Letter No. 3221 B/29-1, dated the 4th December, 1929, from the Government of Madras in the Revenue Department—Copy attached.

The Inspector, Excise Intelligence Bureau, is entitled to a special pay of Rs. 100 a month for added responsibility.

The Chief Inspector of Factories is entitled to a conveyance allowance of Rs. 40 a month for the maintenance of a motor car.

I have also ascertained† that an Income-tax Officer stationed in Madras receives a compensatory allowance of Rs. 100 a month on account of the higher cost of living in Madras.

†Letter No. C. R. 202/1930, dated the 9th April, 1930, from the Commissioner of Income-tax, Madras—Copy attached.

12. After full consideration of the conditions of service in the Civil and Military Station and of the vital necessity for commanding the services of the right stamp of man, I recommend that a compensatory allowance of Rs. 75 shall be attached to each of the posts of Inspector of Excise and Income-tax Officer.

13. It will be appreciated that the semi-independence of the posts invests them with a measure of responsibility which does not exist in posts held by officers of a similar status elsewhere, for the officers have not only to work away from the control, and without the advice, of a superior officer in their own line, but have to offer technical advice on issues of considerable importance. I do not, however, propose to attach any special pay to the posts, as I hope that it will be possible to obtain suitable officers without doing so.

14. I now turn to the question of conveyance allowances.

After fuller examination of the matter, I am of opinion that it is difficult fully to justify the grant of a conveyance allowance to the Income-tax Officer, though he has in the course of his duties to move about to some extent.

I would, however, urge that the Government of India should reconsider the orders contained in their letter No. D. Dis. 578-I.T/28, dated the 8th March, 1929, in the case of the Inspector of Excise. It is true that the mileage covered may not be very high, but he has continually to be moving about the Civil and Military Station and it is essential for the protection of the revenue of the Civil and Military Station that he should do so I do not think that it will be contended that he has to move about less far or less frequently than do Inspectors of Excise in Madras City, nor has it ever before been suggested that the allowance previously attached to the post was not justified. Indeed, as mentioned in the fourth paragraph of this letter, the Government of India themselves drew attention to the omission of the allowance in the proposals of 1917. I would add that since 1915 the number of licensees whom the Inspector of Excise has to visit has risen from 137 to 220.

In the circumstances I propose that a conveyance allowance of Rs. 25 a month shall be attached to the post of Inspector of Excise, subject to his maintaining a motor car or motor-cycle.

To strengthen my proposal, if indeed it is necessary to do so, I would add that the Revenue Manager (who collects taxes) and Town Duty Superintendent (who is responsible for the Octroi administration) of the Civil and Military Station Municipality enjoy conveyance allowances of Rs. 50 a month each.

15. I recommend that effect shall be given to these proposals from the 1st March, 1930. The cost, that is to say, Rs. 1,200 in the case of the Inspector of Excise and Rs. 900 in the case of Income-tax Officer, is debitable to the allotments under the heads '6. Excise—B. 3—Other charges—Allowances, Honoraria, etc.' and '2. Taxes on Income—A. 3—Allowances, Honoraria, etc.,' in the budget of the Bangalore Assigned Tract. The extra expenditure during the current year will be met by reappropriation.

16. Finally, I would draw the attention of the Government of India to a personal side of the matter.

I have had representations regarding their emoluments from the officers concerned. Their predecessors have enjoyed allowances in the past, their subordinates enjoy allowances now, and one of the present officers was, till he joined, under the impression (derived from the Establishment List of the Madras Excise Department in which it was still shown in error) that an allowance of Rs. 50 was attached to the post. They have presented their cases temperately and have worked loyally, ably and without complaint, and I feel that they have a real claim to consideration. I trust, therefore, that the Government of India will accept my proposals as they stand.

I have the honour to be,

Sir,

Your most obedient servant,

G. LOCH, MAJOR,

Offg. Resident.

D.Dis. No.406-I.T/30.
Government of India.
FINANCE DEPARTMENT (CENTRAL REVENUES).

SIMLA, the 22nd July 1930.

From

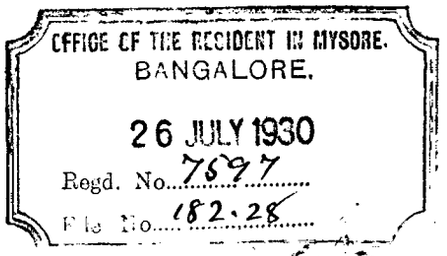
S.P. Shah, Esquire, I.C.S.,

Deputy Secretary to the Government of India.

To

The Honourable

The Resident in Mysore.



Sir,

Allowances - Compensatory and conveyance allowances - Incometax Officer - Excise Inspector - Civil & Military Station, Bangalore - Your letter No.3993/182-1928, dated the 16th May 1930.

S.R. 27

In reply to your letter quoted above, I am directed to say that the Government of India regret that they see no strong grounds for the grant of compensatory allowance to either the Incometax Officer or the Excise Inspector, Civil & Military Station, Banglore nor for the grant of a conveyance allowance to the latter officer.

I have the honour to be,

Sir,

Your most obedient servant

S.P. Shah
22.7.30.

Deputy Secretary to the Government of India.

B.
22.7.30.